

AC41. INTERNAL AUDIT PROGRESS REPORT

The committee considered a report by their Internal Audit Manager providing an update on the Internal Audit Plan for 2015/16.

In regard to the plan, 9 assignments had been completed, 6 were in progress and 6 had not yet started.

Internal Audit performance to date, as measured by 5 key performance indicators, was broadly comparable to performance at the same point in 2014/15.

The report set out the key findings of those assignments which have been completed in 2015/16, and the position in relation to recommendations outstanding.

The committee sought an explanation for the limited assurance provided following the review of civic events and receptions. The Internal Audit Manager confirmed that the review identified the potential to better capture the documentation and rationale for decisions taken. It was not intended that the outcome would be an overly bureaucratic process.

The Internal Audit Manager provided details in regard to the current review of reducing bureaucracy in schools. The focus of the review was to ensure that the application of the controls in place were efficiently applied across the service, streamlining where possible.

Members sought confirmation on the reasons why a number of planned reviews had not yet started and asked whether there was criteria for scheduling reviews. The Internal Audit Manager stated that, for example, the reviews around financial risks had been completed first because Audit Scotland placed reliance on these, and that the review of information security was programmed to begin once the mobile and flexible working pilot was underway. Additionally, auditors had comfort as a consequence of previous reviews of information systems, such as Integra and SEEMIS. All reviews would be completed in 2015/16.

Decision

The committee noted:-

- (1) the progress in completing planned 2015/16 Internal Audit work;**
- (2) the Internal Audit performance, as reported at paragraph 2.3 of the report; and**
- (3) the position in relation to Recommendations Outstanding.**